

First Union Rail Corporation One O'Hare Center 6250 River Road, Suite 5000 Rosemont, IL 60018-4214 Tel 847 318-7575

VIA UPS NEXT DAY AIR

January 18, 2001

JAN 2 3 '01'

Mr. Vernon E. Williams 1925 K Street, N.W., Room 704 SURFACE TRANSPORTATION BOARD

Washington, DC 20423-0001

Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are three (3) originals and one (1) copy of a Memorandum of Lease Agreement, dated November 2, 2000, a primary document as defined in the Board's Rules for the Recordation of Documents. Please file this Memorandum of Lease as a primary document since a Master Lease has not been filed with the Surface Transportation Board. The names and addresses of the parties to the enclosed document are:

First Union Rail Corporation

One O'Hare Center 6250 River Road, Suite 5000

Rosemont, IL 60018

year Oresi-Moursen

Lessee: Mercer Landmark, Inc.

> 240 South Main Rockford, OH 45882

A description of the railroad equipment covered by the enclosed document is twenty-eight (28) 4650, 4700 and 4750 cubic foot covered hopper cars, with car numbers FURX 823912-832165, non-inclusive and NDYX 475238.

A short summary of the document to appear in the index follows:

Memorandum of Lease between First Union Rail Corporation, Lessor and Mercer Landmark, Inc., Lessee, covering 28 4650, 4700 and 4750 cubic foot covered hopper cars, with car numbers FURX 823912-832165, non-inclusive and NDYX 475238.

Also enclosed is a check in the amount of \$26.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions or concerns regarding the above-referenced matter, please feel free to contact me at (847) 384-5342. Thank you for your cooperation in this matter.

Very truly yours,

Tiffany Chase-Morrison Manager of Documentation

Enclosures

(MELA003)

ASSGN. NO. MELA003

JAN 23 D

12-25 PM

MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOX

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of December 25, 1999, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 3 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of October 28, 2000 and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR: FIRST UNION RAIL CORPORATION ATTEST: Name: RICHARD F. SEYMOUR Vice President Sales & Marketing Title: [CORPORATE SEAL] STATE OF 144 NOIS COUNTY OF COOK I, SUSAN GREKULSKY, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease. WITNESS my hand and official stamp or seal, this 2 ND day of NOVEMBER, 2000. usan Corokulaky Notary Public My Commission Expires: OFFICIAL SEAL 8-14-2004 (Notary Public) SUSAN GROKULSKY

NOTARY PUBLIC, STATE OF ILLINOIS MY COMMISSION EXPIRES 8-14-2004

ATTEST:	MERCER LANDMARK, INC. By: Marthan C. (tomano) Title: Alain Morling
By:	
Name:	
Title:	Executed on this 20 day of USDN SOW.
[CORPORATE SEAL]	
STATE OF Ohio	
COUNTY OF NEW	
certify that, a Notary Public of the County and State aforesaid execution of the foregoing Memorandum of Lease.	
WITNESS my hand and official stamp or seal, this 20th day of 0th ho, 2000.	
	Notary Public
Commission Expires: Tim Weininger	
Notary Public - State of Ohio	
(Notal Printer of expires October 6, 2001 Recorded in Mercer County	

LESSEE:

EXHIBIT A to MEMORANDUM OF LEASE

NUMBER OF CARS: Twenty-eight (28).

DESCRIPTION OF CARS: 4650, 4700 and 4750 cubic foot covered hopper cars.

CAR NUMBERS: See below:

FURX 823912 FURX 826972 FURX 828749 FURX 830007 FURX 830217 FURX 830232 FURX 830235 FURX 830238 FURX 830265 FURX 832063 FURX 832064 FURX 832067 FURX 832074 FURX 832075 FURX 832088 FURX 832091 FURX 832094 FURX 832106 FURX 832109 FURX 832113 FURX 832119 FURX 832130 FURX 832131 FURX 832134 FURX 832136 FURX 832142 FURX 832165 NDYX 475238 Count: 28